



**- Coal Gasification Plants -
 (North Dakota Century Code (N.D.C.C.) ch. 57-60)**

| | | | |
|-------------|---------------|----------------------------|----------|
| County | Month/Year | Federal Employer ID Number | |
| Plant Owner | Name of Plant | | |
| Address | City | State | ZIP Code |

Individual to whom questions concerning this report should be directed

| | | |
|-----------------------------------|-------|------------------|
| Name | Title | Telephone Number |
| Address (if different from above) | | Email Address |

Please complete Schedules A and B on back page before proceeding. (See instructions)

Tax Computation Schedule

| | | |
|---|--|--|
| 1. Tax before limited exemptions (Schedule A, line 10 or Schedule B, line 3 whichever is greater) | | |
| 2. Duration of exemption granted by county, if any, (may not exceed 5 years) | | |
| 3. Exemption percentage granted by county, if any, (may not exceed 15 percent) | | |
| 4. Exemption from county portion - Line 1 multiplied by line 3 | | |
| 5. Calculated tax - Line 1 less line 4..... | | |
| 6. Distribution - 15% County | | |
| 7. Distribution - 85% State General Fund | | |
| 8. 5% to lignite research fund - Line 7 x .05 | | |
| 9. TAX DUE - Line 6 plus line 8..... | | |

| | | |
|-------------------|-------|------|
| Officer Signature | Title | Date |
|-------------------|-------|------|

Coal Gasification Plant Tax Form

SFN 25873 (6-2021), Page 2

Schedule A

Gross Receipts Calculation

| | | | |
|---|----|----|-----|
| 1. Gross receipts from sale of synthetic natural gas | \$ | | |
| 2. Gross receipts from sale of byproducts | \$ | | |
| 3. Total gross receipts - Line 1 plus line 2..... | | \$ | |
| 4. Total synthetic natural gas produced during month (mcf)..... | | | |
| 5. Synthetic natural gas used within the plant (mcf) | | | |
| 6. Synthetic natural gas available for sale (mcf) - Line 4 minus line 5)..... | | | |
| 7. Monthly volume in mcf (see instructions) | | | |
| 8. Taxable gross receipts = line 3 | | | \$ |
| 9. Tax rate on gross receipts | | | .02 |
| 10. Tax on gross receipts - Line 8 multiplied by line 9 | | | \$ |

Schedule B

Production Calculation

| | | |
|---|----|---------|
| 1. Taxable synthetic natural gas (mcf) - Schedule A, line 6 or line 7, whichever is less..... | | |
| 2. Tax rate per mcf of synthetic natural gas..... | | \$0.135 |
| 3. Tax on synthetic natural gas - Line 1 multiplied by line 2 | \$ | |

Coal Gasification Plant Tax Form

SFN 25873 (6-2021), Page 3

Tax Computation Schedule

Line 1: Subsection 4 of North Dakota Century Code § 57-60-02 states:

“For coal gasification plants the tax is the greater of either the amount provided in subsection 1 or thirteen and one-half cents on each one thousand cubic feet (28,316.85 liters) of synthetic natural gas produced for the purpose of sale but not including any amount of synthetic natural gas in excess of one hundred ten million cubic feet per day.”

Lines 4-6: Subsection 5(b) of N.D.C.C. § 57-60-02 states:

With the exception of the tax imposed under subsection 3, the board of county commissioners, by resolution, may grant the operator of a plant or facility located within the county a partial or complete exemption from up to fifteen percent of the tax imposed under this section for a period not to extend past June 30, 2026. If a board of county commissioners grants a partial or complete exemption for a specific plant or facility under this subsection, subsection 2 of section 57-60-14 does not apply. Notwithstanding section 57-60-14, any tax collected from a plant or facility subject to the exemption provided by this subsection must be allocated entirely to the county for allocation as provided in section 57-60-15.

Coal Gasification Plant Tax Form - Instructions

North Dakota Century Code ch. 57-60 requires each plant which produces synthetic natural gas, methanol, or other principal commercial gaseous or liquid products from coal and which uses or is designed to use over five hundred thousand tons (453, 592.37 metric tons) of coal per year to file a monthly report and remit tax at the rate of four and one tenth percent of the taxable gross receipts derived from such facility for the preceding month, or at the rate of thirteen and one-half cents on each one thousand cubic feet (28,316.85 liters) of taxable synthetic natural gas produced for sale, whichever is greater. The report, with appropriate tax, is to be filed in the Office of State Tax Commissioner at the State Capitol, Bismarck, North Dakota, within twenty-five days after the end of the month for which it is made.

A separate report is required for each county in which a coal gasification plant is located. If two or more units are located within the same county, a separate report is required for each unit.

Schedule A

- Line 1: Report **Total** gross receipts derived from the sale of synthetic natural gas. Do not make any statutory deductions on this line.
- Line 2: Report Total gross receipts from sale of byproducts. Do not make any statutory deductions on this line.
- Line 4: Report the thousands of cubic feet (mcf) of synthetic natural gas produced during the month. Report mcf on a basis of 14.73 psia at a temperature of 60°F. Do not make any statutory deductions on this line.
- Line 5: Report the mcf of synthetic natural gas that were consumed internally by the plant. Report mcf on a basis of 14.73 psia at a temperature of 60°F. Do not make any statutory deductions on this line.
- Line 6: Line 4 less line 5. This figure should correspond with the net production as measured at the tailgate of the gasification plant.
- Line 7: Attach schedule showing daily volumes in mcf and also showing daily volumes with all daily volumes above 110,000 mcf converted to 110,000 mcf. Enter the monthly total including converted volumes on line 7.